



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAUSAU WATER WORKS

Principal Office: 407 GRANT STREET  
WAUSAU, WI 54403-4783

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JOSEPH L GEHIN of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, Wausau Water Works, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/27/2002  
(Date)

UTILITIES DIRECTOR

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WAUSAU WATER WORKS**Utility Address:** 407 GRANT STREET

WAUSAU, WI 54403-4783

**When was utility organized?** 1/1/1885**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS DEBRA J GEIER**Title:** ADMINISTRATIVE ASSISTANT**Office Address:**

407 GRANT STREET

WAUSAU, WI 54403-4783

**Telephone:** (715) 261 - 6533**Fax Number:** (715) 261 - 6535**E-mail Address:** utlstaff@ci.wausau.wi.us

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MS LINDA LAWRENCE**Title:** PRESIDENT**Office Address:**

407 GRANT STREET (CITY HALL)

WAUSAU, WI 54403-4783

**Telephone:** (715) 261 - 6803**Fax Number:** (715) 261 - 6808**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:**

**Office Address:** CLIFTON GUNDERSON & CO  
P.O. BOX 106  
STEVENS POINT, WI 54484

**Telephone:** (715) 344 - 8544**Fax Number:** (715) 344 - 4984**E-mail Address:****Date of most recent audit report:** 4/12/2001**Period covered by most recent audit:** 01/01/2000-12/31/2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JOSEPH L GEHIN**Title:** UTILITIES DIRECTOR**Office Address:**

407 GRANT ST  
WAUSAU, WI 54403-4783

**Telephone:** (715) 261 - 6534**Fax Number:** (715) 261 - 6535**E-mail Address:** jlgehin@mail.ci.wausau.wi.us

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**Name of utility commission/committee:**    Wausau Water Works Commission

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**Names of members of utility commission/committee:**

MS LINDA LAWRENCE, PRESIDENT  
MR ROGER OTTO, COMMISSIONER  
MR LAWRENCE S REBMAN, COMMISSIONER  
MR ELROY SELLIN, SECRETARY  
MR KONRAD TUCHSCHERER, COMMISSIONER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,529,932	3,451,934	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,746,138	1,636,381	<b>2</b>
Depreciation Expense (403)	554,032	431,708	<b>3</b>
Amortization Expense (404-407)	13,335	0	<b>4</b>
Taxes (408)	669,848	582,454	<b>5</b>
<b>Total Operating Expenses</b>	<b>2,983,353</b>	<b>2,650,543</b>	
<b>Net Operating Income</b>	<b>546,579</b>	<b>801,391</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>546,579</b>	<b>801,391</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	(5,688)	(342)	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	90,429	187,272	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>84,741</b>	<b>186,930</b>	
<b>Total Income</b>	<b>631,320</b>	<b>988,321</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>631,320</b>	<b>988,321</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	351,949	372,915	<b>14</b>
Amortization of Debt Discount and Expense (428)	10,818	10,818	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>362,767</b>	<b>383,733</b>	
<b>Net Income</b>	<b>268,553</b>	<b>604,588</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,961,398	7,356,810	<b>20</b>
Balance Transferred from Income (433)	268,553	604,588	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,229,951</b>	<b>7,961,398</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
PRIVATE WELL PERMITS	1,539	3
EXPENSES ATTRIBUTABLE TO PRIVATE WELL PERMITS	(7,227)	4
<b>Total (Acct. 417):</b>	(5,688)	
<b>Nonoperating Rental Income (418):</b>		
NONE		5
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON SINKING FUNDS	77,466	6
INTEREST ON DEPRECIATION FUNDS	12,963	7
<b>Total (Acct. 419):</b>	90,429	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	3,529,932	0	0	0	<b>3,529,932</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	903				<b>903</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,529,029</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,529,029</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	522,120	9,853	<b>531,973</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	122,347		<b>122,347</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	3,546		<b>3,546</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	9,853	(9,853)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>657,866</b>	<b>0</b>	<b>657,866</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	32,685,794	31,438,086	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,264,401	6,860,475	2
<b>Net Utility Plant</b>	<b>25,421,393</b>	<b>24,577,611</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>25,421,393</b>	<b>24,577,611</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,032,917	2,993,901	9
<b>Total Other Property and Investments</b>	<b>3,032,917</b>	<b>2,993,901</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(495,997)	488,306	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	296,795	294,620	15
Other Accounts Receivable (143)	70,382	8,004	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	55,084	60,558	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>(73,636)</b>	<b>851,588</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	66,463	77,280	24
Other Deferred Debits (182-186)	53,337	0	25
<b>Total Deferred Debits</b>	<b>119,800</b>	<b>77,280</b>	
<b>Total Assets and Other Debits</b>	<b>28,500,474</b>	<b>28,500,380</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	455,575	455,575	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	8,229,951	7,961,398	<b>28</b>
<b>Total Proprietary Capital</b>	<b>8,685,526</b>	<b>8,416,973</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	6,762,996	7,232,223	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>6,762,996</b>	<b>7,232,223</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	86,913	323,979	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	28,536	35,578	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	185,978	155,534	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>301,427</b>	<b>515,091</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	7	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>7</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	12,750,511	12,336,093	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>28,500,467</b>	<b>28,500,380</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	32,399,867	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)	10,003				<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	275,924				<b>7</b>
<b>Total Utility Plant</b>	<b>32,685,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,264,401	0	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>7,264,401</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>25,421,393</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	6,860,475				<b>6,860,475</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	554,032				<b>554,032</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	36,299				<b>36,299</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Power Op, Trans Equip Clearing Acc	22,528				<b>22,528</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
See explanation for adjustment W10	66,671				<b>66,671</b>	<b>12</b>
<b>Total credits</b>	<b>679,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>679,530</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	256,446				<b>256,446</b>	<b>15</b>
Cost of removal	19,158				<b>19,158</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>275,604</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>275,604</b>	<b>19</b>
<b>Balance End of Year</b>	<b>7,264,401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,264,401</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	55,084	60,558	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>55,084</u>	<u>60,558</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1984 PROMISORRY NOTE	3,771	428	3,772	1
1992 GO BOND	2,453	428	8,174	2
1993 GO BOND	548	428	0	3
1994 GO BOND	1,550	428	10,855	4
1999 REVENUE BOND	2,495	428	43,662	5
<b>Total</b>			<b>66,463</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				6
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	455,575	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>455,575</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1990 GO BOND	07/01/1984	10/01/2003	6.55%	455,000	<b>1</b>
1992 GO Bond	04/15/1992	08/01/2005	5.51%	702,973	<b>2</b>
1993 GO Bond	04/01/1993	10/01/2001	4.00%	0	<b>3</b>
1994 GO Bond	04/01/1994	10/01/2008	4.55%	620,023	<b>4</b>
1999 REVENUE BOND	07/13/1999	01/01/2019	5.00%	4,985,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>6,762,996</b>	
Total Reacquired Bonds (Account 222)				0	<b>6</b>

**Net amount of bonds outstanding December 31: 6,762,996**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	669,848	2
Charged electric department expense		3
Charged sewer department expense	15,038	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>684,886</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	632,302	6
Social Security taxes	47,997	7
PSC Remainder Assessment	4,587	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>684,886</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 GO BOND	20,495	45,171	49,191	16,475	1
1990 GO BOND	6,814	25,105	27,255	4,664	2
1993 GO BOND	63	189	252	0	3
1999 REV BOND	0	249,470	249,470	0	4
1994 GO BOND	8,206	32,014	32,823	7,397	5
<b>Subtotal</b>	<b>35,578</b>	<b>351,949</b>	<b>358,991</b>	<b>28,536</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>35,578</b>	<b>351,949</b>	<b>358,991</b>	<b>28,536</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	12,336,093	0	0	0	0	<b>12,336,093</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	25,728					<b>25,728</b>	<b>2</b>
For Mains	341,990					<b>341,990</b>	<b>3</b>
<b>Other (specify):</b>							
BOOSTER STATIONS	40,800					<b>40,800</b>	<b>4</b>
HYDRANTS	5,900					<b>5,900</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>12,750,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,750,511</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>7</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
1984/85/90A GO BONDS/99 REV BOND	1,978,212	3
<b>Total (Acct. 125):</b>	<b>1,978,212</b>	
<b>Depreciation Fund (126):</b>		
1984/85/90A GO BOND	1,038,701	4
<b>Total (Acct. 126):</b>	<b>1,038,701</b>	
<b>Other Special Funds (128):</b>		
CONSTRUCTION FUND	16,004	5
<b>Total (Acct. 128):</b>	<b>16,004</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	296,795	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>296,795</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
CUSTOMER CHARGES FOR LATERALS, TURN ONS, CONSTR MTRS, MISC	70,382	15
<b>Total (Acct. 143):</b>	<b>70,382</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
EARLY RETIREMENT OF TELEMTRY SYSTEM (LETTER FROM PSC 2/21/02)	53,337	18
<b>Total (Acct. 182):</b>	<b>53,337</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
SALES TAX DUE STATE	7	24
<b>Total (Acct. 253):</b>	<b>7</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	31,557,400	0	0	0	<b>31,557,400</b>	<b>1</b>
Materials and Supplies	57,821	0	0	0	<b>57,821</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	7,062,438	0	0	0	<b>7,062,438</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	12,543,302	0	0	0	<b>12,543,302</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>12,009,481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,009,481</b>	
Net Operating Income	546,579	0	0	0	<b>546,579</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.55%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.55%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	455,575	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,095,674	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>8,551,249</b>	
<b>Net Income</b>		
Net Income	268,553	5
<b>Percent Return on Proprietary Capital</b>	<b>3.14%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

Step II of rate increase went into effect 10/1/01

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

New supply well drilled and construction completed at end of 2001. Well to be in service early 2002.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

F2 - Income from Nonutility Operations (417)    Increase in revenues and expenses due to utility hiring a summer intern to work with homeowners who needed to obtain private well permits or abandon unsafe/unused wells.

F2 - Interest and Dividend Income -    Decrease in interest income as a result of poor market conditions.

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### Identification and Ownership - Contacts (Page iv)

12/30/02 email pjl:

Dear Ms. Geier:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comment:

During our review, we noted that the \$30,714,933 reported for "Utility Plant, Jan. 1" on the Property Tax Equivalent schedule, Page W-7, is incorrect. The correct amount of \$31,438,086 should have come from the prior year's Net Utility Plant schedule, page F-7. Please follow this procedure in the future.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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### Identification and Ownership - Commission/Committee (Page iv)

Mr. Elroy Sellin, who served as Secretary of Wausau Water Works Commission, passed away 12/7/2001. Position will be refilled in April, 2002. This is a City Council appointed position.

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### Identification and Ownership (Page iv)

Exact organization date unknown. Records incomplete back to 1885.

Date of most recent audition report - Wausau Water Works will be audited by the firm of Clifton Gunderson in April, 2002 for the perior of January 1 - December 31, 2001.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	3,406,198	1
<b>Total Sales of Water</b>	<b>3,406,198</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	40,239	2
Miscellaneous Service Revenues (471)	27,980	3
Rents from Water Property (472)	16,498	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	39,017	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>123,734</b>	
<b>Total Operating Revenues</b>	<b>3,529,932</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	277,776	9
Water Treatment Expenses (640-652)	321,596	10
Transmission and Distribution Expenses (660-678)	485,629	11
Customer Accounts Expenses (901-905)	124,205	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	536,932	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,746,138</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	554,032	15
Amortization Expense (404-407)	13,335	16
Taxes (408)	669,848	17
<b>Total Other Operating Expenses</b>	<b>1,237,215</b>	
<b>Total Operating Expenses</b>	<b>2,983,353</b>	
<b>NET OPERATING INCOME</b>	<b>546,579</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	12,961	658,526	1,691,589	4
Commercial	1,370	392,032	593,763	5
Industrial	86	344,084	358,351	6
<b>Total Metered Sales to General Customers (461)</b>	<b>14,417</b>	<b>1,394,642</b>	<b>2,643,703</b>	
Private Fire Protection Service (462)	135		50,398	7
Public Fire Protection Service (463)	1		563,877	8
Other Sales to Public Authorities (464)	105	137,581	148,220	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>14,658</b>	<b>1,532,223</b>	<b>3,406,198</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	563,877	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>563,877</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	40,239	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>40,239</b>	
<b>Miscellaneous Service Revenues (471):</b>		
TURN ON CHARGES	3,760	7
GROUNDWATER RECOVERY	22,964	8
TAPS	1,256	9
<b>Total Miscellaneous Service Revenues (471)</b>	<b>27,980</b>	
<b>Rents from Water Property (472):</b>		
RENTAL ON WATER TOWERS/RESERVOIRS FOR ANTENNA PLACEMENT	16,498	10
<b>Total Rents from Water Property (472)</b>	<b>16,498</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		11
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	26,444	12
<b>Other (specify):</b>		
SALE OF SCRAP	1,598	13
SALE OF FIXED ASSET	10,975	14
<b>Total Other Water Revenues (474)</b>	<b>39,017</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		15
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	27,946	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	125,783	17
Pumping Labor and Expenses (624)	41,264	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	29,056	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	5,631	23
Maintenance of Power Production Equipment (632)	4,620	24
Maintenance of Pumping Equipment (633)	43,476	25
<b>Total Pumping Expenses</b>	<b>277,776</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	28,138	26
Chemicals (641)	123,560	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	52,266	28
Miscellaneous Expenses (643)	47,626	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	27,893	32
Maintenance of Water Treatment Equipment (652)	42,113	33
<b>Total Water Treatment Expenses</b>	<b>321,596</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	12,156	35
Transmission and Distribution Lines Expenses (662)	1,740	36
Meter Expenses (663)	61,446	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	6,392	39
Rents (666)	1,500	40
Maintenance Supervision and Engineering (670)	24,981	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	382	43
Maintenance of Transmission and Distribution Mains (673)	206,345	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	118,160	46
Maintenance of Meters (676)	28,152	47
Maintenance of Hydrants (677)	24,375	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>485,629</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	4,794	50
Meter Reading Labor (902)	19,015	51
Customer Records and Collection Expenses (903)	99,493	52
Uncollectible Accounts (904)	903	53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>124,205</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	72,836	56
Office Supplies and Expenses (921)	34,954	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	139,297	59
Property Insurance (924)	8,577	60
Injuries and Damages (925)	53,865	61
Employee Pensions and Benefits (926)	196,149	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	17,154	65
Rents (931)	7,028	66
Maintenance of General Plant (932)	7,072	67
<b>Total Administrative and General Expenses</b>	<b>536,932</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,746,138</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		632,302	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,038	<b>2</b>
<b>Net property tax equivalent</b>		<b>617,264</b>	
Social Security		47,997	<b>3</b>
PSC Remainder Assessment		4,587	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>669,848</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.231151				3
County tax rate	mills		7.067549				4
Local tax rate	mills		10.134037				5
School tax rate	mills		12.853418				6
Voc. school tax rate	mills		2.177217				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.463372</b>				10
Less: state credit	mills		1.860887				11
<b>Net tax rate</b>	mills		<b>30.602485</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.134037</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.030635</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>25.164672</b>				17
<b>Total Tax Rate</b>	mills		<b>32.463372</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.775171</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.602485</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.722166</b>				21
Utility Plant, Jan. 1	\$	<b>30,714,933</b>	30,714,933				22
Materials & Supplies	\$	<b>60,558</b>	60,558				23
<b>Subtotal</b>	\$	<b>30,775,491</b>	<b>30,775,491</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>30,775,491</b>	<b>30,775,491</b>				26
Assessment Ratio	dec.		0.866094				27
<b>Assessed Value</b>	\$	<b>26,654,468</b>	<b>26,654,468</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.722166</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>632,302</b>	<b>632,302</b>				30
Tax Equivalent per 1994 PSC Report	\$	545,935					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>632,302</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	45,610	27,811	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	268,706	227,130	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	688,942	305,878	10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,003,258</b>	<b>560,819</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	19,358		12
Structures and Improvements (321)	182,690	105,185	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	485,092	74,815	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	26,316	46,099	20
<b>Total Pumping Plant</b>	<b>713,456</b>	<b>226,099</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	10,805		21
Structures and Improvements (331)	3,372,712		22
Water Treatment Equipment (332)	4,001,419		23
<b>Total Water Treatment Plant</b>	<b>7,384,936</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	52,900		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	4,125		69,296	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	6,617		489,219	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			994,820	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>10,742</b>	<b>0</b>	<b>1,553,335</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			19,358	12
Structures and Improvements (321)	13,899		273,976	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			559,907	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			72,415	20
<b>Total Pumping Plant</b>	<b>13,899</b>	<b>0</b>	<b>925,656</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			10,805	21
Structures and Improvements (331)			3,372,712	22
Water Treatment Equipment (332)			4,001,419	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,384,936</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			52,900	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,075,810		26
Transmission and Distribution Mains (343)	15,119,477	642,015	27
Fire Mains (344)	0		28
Services (345)	1,307,720	126,539	29
Meters (346)	1,432,873	98,192	30
Hydrants (348)	1,467,405	30,026	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>20,456,185</b>	<b>896,772</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	5,000		33
Structures and Improvements (390)	395,347		34
Office Furniture and Equipment (391)	20,778		35
Computer Equipment (391.1)	97,776	44,633	36
Transportation Equipment (392)	264,180	83,868	37
Stores Equipment (393)	352		38
Tools, Shop and Garage Equipment (394)	60,431		39
Laboratory Equipment (395)	18,672		40
Power Operated Equipment (396)	131,609		41
Communication Equipment (397)	162,954	133,313	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,157,099</b>	<b>261,814</b>	
<b>Total utility plant in service directly assignable</b>	<b>30,714,934</b>	<b>1,945,504</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>30,714,934</b>	<b>1,945,504</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>1,075,810</b>	<b>26</b>
Transmission and Distribution Mains (343)	5,922		<b>15,755,570</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	9,780		<b>1,424,479</b>	<b>29</b>
Meters (346)	60,008		<b>1,471,057</b>	<b>30</b>
Hydrants (348)	2,000		<b>1,495,431</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>77,710</b>	<b>0</b>	<b>21,275,247</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>5,000</b>	<b>33</b>
Structures and Improvements (390)			<b>395,347</b>	<b>34</b>
Office Furniture and Equipment (391)			<b>20,778</b>	<b>35</b>
Computer Equipment (391.1)	11,562		<b>130,847</b>	<b>36</b>
Transportation Equipment (392)			<b>348,048</b>	<b>37</b>
Stores Equipment (393)			<b>352</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>60,431</b>	<b>39</b>
Laboratory Equipment (395)			<b>18,672</b>	<b>40</b>
Power Operated Equipment (396)			<b>131,609</b>	<b>41</b>
Communication Equipment (397)	146,658		<b>149,609</b>	<b>42</b>
SCADA Equipment (397.1)			<b>0</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>0</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>158,220</b>	<b>0</b>	<b>1,260,693</b>	
<b>Total utility plant in service directly assignable</b>	<b>260,571</b>	<b>0</b>	<b>32,399,867</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>260,571</b>	<b>0</b>	<b>32,399,867</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0	0.00%		<b>3</b>
Wells and Springs (314)	173,762	2.94%	8,440	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	124,597	1.77%	12,645	<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>298,359</b>		<b>21,085</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	128,129	2.70%	5,138	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	0			<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	343,169	4.42%	21,717	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	21,875	4.29%	116	<b>15</b>
<b>Total Pumping Plant</b>	<b>493,173</b>		<b>26,971</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	474,150	2.50%	84,318	<b>16</b>
Water Treatment Equipment (332)	1,091,029	3.24%	129,646	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>1,565,179</b>		<b>213,964</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	454,758	2.10%	22,592	<b>19</b>
Transmission and Distribution Mains (343)	1,796,178	0.93%	141,104	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	589,301	2.09%	28,010	<b>22</b>
Meters (346)	661,093	5.00%	74,689	<b>23</b>
Hydrants (348)	357,811	1.59%	23,365	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>3,859,141</b>		<b>289,760</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	6,617	12,940			162,645	4
315					0	5
316					137,242	6
317					0	7
	<b>6,617</b>	<b>12,940</b>	<b>0</b>	<b>0</b>	<b>299,887</b>	
321	13,899	6,218			113,150	8
322					0	9
323					0	10
324					0	11
325					364,886	12
326					0	13
327					0	14
328					21,991	15
	<b>13,899</b>	<b>6,218</b>	<b>0</b>	<b>0</b>	<b>500,027</b>	
331					558,468	16
332					1,220,675	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,779,143</b>	
341					0	18
342					477,350	19
343	5,922				1,931,360	20
344					0	21
345	9,780				607,531	22
346	60,008				675,774	23
348	2,000				379,176	24
349					0	25
	<b>77,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,071,191</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	122,178	2.56%	10,121	<b>26</b>
Office Furniture and Equipment (391)	20,778	5.88%		<b>27</b>
Computer Equipment (391.1)	64,362	25.00%	9,687	<b>28</b>
Transportation Equipment (392)	199,248	18.00%	14,244	<b>29</b>
Stores Equipment (393)	352	5.88%		<b>30</b>
Tools, Shop and Garage Equipment (394)	54,594	7.69%	4,647	<b>31</b>
Laboratory Equipment (395)	18,672	5.88%		<b>32</b>
Power Operated Equipment (396)	88,808	6.07%	7,989	<b>33</b>
Communication Equipment (397)	75,631	9.09%	14,391	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>644,623</b>		<b>61,079</b>	
<b>Total accum. prov. directly assignable</b>	<b>6,860,475</b>		<b>612,859</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>6,860,475</b>		 <b>612,859</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					132,299	26
391					20,778	27
391.1	11,562				62,487	28
392					213,492	29
393					352	30
394					59,241	31
395					18,672	32
396					96,797	33
397	146,658			66,671	10,035	34
397.1					0	35
398					0	36
399					0	37
	158,220	0	0	66,671	614,153	
	256,446	19,158	0	66,671	7,264,401	
					0	38
	256,446	19,158	0	66,671	7,264,401	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			153,012	<b>153,012</b>	1
February			136,498	<b>136,498</b>	2
March			145,106	<b>145,106</b>	3
April			146,976	<b>146,976</b>	4
May			138,555	<b>138,555</b>	5
June			136,968	<b>136,968</b>	6
July			174,776	<b>174,776</b>	7
August			157,225	<b>157,225</b>	8
September			124,568	<b>124,568</b>	9
October			127,885	<b>127,885</b>	10
November			132,382	<b>132,382</b>	11
December			134,529	<b>134,529</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,708,480</b>	<b>1,708,480</b>	
Less: Water sold				1,532,223	13
Volume pumped but not sold				<b>176,257</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				15,793	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>15,793</b>	19
Volume pumped but unaccounted for				<b>160,464</b>	20
Percent of water lost				<b>9%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				8,513	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
EXTREMELY WARM, DRY DAY - HIGH WATER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,365	26
Date of minimum: 3/18/2001					27
Total KWH used for pumping for the year				3,292,291	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
CORNER OF BUGBEE & TIERNEY	10	164	30	1,042,917	Yes	<b>1</b>
TIERNEY AVENUE	11	165	30	0	Yes	<b>2</b>
UNION & 3RD STREET	3	100	18	699,167	Yes	<b>3</b>
PEARSON STREET	6	100	24	1,275,333	Yes	<b>4</b>
MARTIN STREET	7	100	24	1,127,417	Yes	<b>5</b>
BUGBEE AVENUE	9	100	20	986,667	Yes	<b>6</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	PUMP #1	PUMP #2	PUMP #3	<b>1</b>
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	<b>5</b>
Year Installed	1964	1964	1964	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,200	2,400	2,400	<b>8</b>
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	<b>9</b>
Year Installed	1964	1964	1964	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	75	150	150	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	PUMP #4	PUMP #5	PUMP #6	<b>14</b>
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	T	T	<b>17</b>
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	<b>18</b>
Year Installed	1964	1964	1964	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	4,200	1,000	1,000	<b>21</b>
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	<b>22</b>
Year Installed	1964	1964	1964	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	300	150	150	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #10 PUMP	WELL #3 PUMP	WELL #6 PUMP	<b>1</b>
Location	WELL #10	WELL #3	WELL #6	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	T	T	T	<b>4</b>
Pump Manufacturer	AMERICAN	PEERLESS	PEERLESS	<b>5</b>
Year Installed	1989	1980	1951	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	3,000	2,000	1,500	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTORS	US ELECTRIC	US MOTORS	<b>9</b>
Year Installed	1989	1984	1951	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	75	125	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #7 PUMP	WELL #9 PUMP	WELL 11 PUMP	<b>14</b>
Location	WELL #7	WELL #9	WELL 11	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	T	T	T	<b>17</b>
Pump Manufacturer	PEERLESS	PEERLE3SS	GOULD	<b>18</b>
Year Installed	1951	1965	2001	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,500	1,000	2,500	<b>21</b>
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	US MOTORS	<b>22</b>
Year Installed	1951	1965	2001	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	75	75	150	<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BROWN ST ELEVATED	ELM STREET RESERVOIR	FILTER PLANT	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1963	1951	1964	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	268	189	0	10
Total capacity in gallons (actual)	500,000	2,500,000	1,000,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
		CENTRAL FACILITIES		17
Filters, type (gravity, pressure, other, none)			OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12.0000	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	INDUSTRIAL PARK    WAUSAU AVE RESERVOIR			<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		<b>4</b>
				<b>5</b>
Year constructed	1985	1987		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	189	223		<b>10</b>
				<b>11</b>
Total capacity in gallons (actual)	1,000,000	300,000		<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	675	0	0	0	675	1
M	D	3.000	609	0	406	0	203	2
M	D	4.000	33,416	0	0	0	33,416	3
M	D	6.000	492,229	619	0	0	492,848	4
M	S	6.000	300	0	0	0	300	5
M	D	8.000	286,577	6,749	261	0	293,065	6
M	S	8.000	2,779	0	0	0	2,779	7
M	D	10.000	85,589	535	0	0	86,124	8
M	S	10.000	3,377	0	0	0	3,377	9
M	D	12.000	81,857	869	0	0	82,726	10
M	S	12.000	2,167	0	0	0	2,167	11
M	D	14.000	84,196	0	0	0	84,196	12
M	S	14.000	1,255	0	0	0	1,255	13
M	D	16.000	5,735	0	0	0	5,735	14
M	S	16.000	3,356	0	0	0	3,356	15
M	S	18.000	5,065	0	0	0	5,065	16
M	S	20.000	30	0	0	0	30	17
P	S	22.000	630	0	0	0	630	18
M	D	24.000	1,241	0	0	0	1,241	19
M	S	24.000	3,574	2,661	0	0	6,235	20
M	D	30.000	21	0	0	0	21	21
<b>Total Within Municipality</b>			<b>1,094,678</b>	<b>11,433</b>	<b>667</b>	<b>0</b>	<b>1,105,444</b>	
<b>Total Utility</b>			<b>1,094,678</b>	<b>11,433</b>	<b>667</b>	<b>0</b>	<b>1,105,444</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	1	0	0	0	1		1
L	0.625	414	0	6	0	408		2
L	0.750	6,832	0	140	0	6,692		3
M	0.750	405	114	9	0	510		4
L	1.000	2,108	0	85	0	2,023		5
M	1.000	3,016	123	7	0	3,132		6
M	1.250	6	0	0	0	6		7
L	1.250	35	0	1	0	34		8
L	1.500	14	0	5	0	9		9
M	1.500	1,639	37	2	0	1,674		10
L	2.000	49	0	2	0	47		11
M	2.000	148	4	0	0	152		12
M	3.000	94	0	1	0	93		13
M	4.000	112	0	0	0	112		14
M	6.000	50	1	0	0	51		15
M	8.000	54	0	0	0	54		16
M	10.000	2	0	0	0	2		17
<b>Total Utility</b>		<b>14,979</b>	<b>279</b>	<b>258</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	12,124	750	568	42	12,348	710	1
0.750	1,476	98	68	26	1,532	67	2
1.000	421	25	18	(2)	426	16	3
1.500	196	25	12	5	214	5	4
2.000	153	25	2	7	183	4	5
3.000	37	4	0	2	43	0	6
4.000	28	3	0	1	32	2	7
6.000	8	0	0		8	0	8
<b>Total:</b>	<b>14,443</b>	<b>930</b>	<b>668</b>	<b>81</b>	<b>14,786</b>	<b>804</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	11,498	624	16	14	0	196	12,348	1
0.750	1,281	216	19	1	0	15	1,532	2
1.000	151	229	18	9	0	19	426	3
1.500	11	150	13	9	0	31	214	4
2.000	0	98	13	26	0	46	183	5
3.000	0	22	1	16	0	4	43	6
4.000	0	12	6	10	0	4	32	7
6.000	0	2	2	1	0	3	8	8
<b>Total:</b>	<b>12,941</b>	<b>1,353</b>	<b>88</b>	<b>86</b>	<b>0</b>	<b>318</b>	<b>14,786</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,372	19	2		1,389	2
<b>Total Fire Hydrants</b>	<b>1,372</b>	<b>19</b>	<b>2</b>	<b>0</b>	<b>1,389</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 1,110

Number of distribution system valves end of year: 5,018

Number of distribution valves operated during year: 560

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Water Treatment Expenses - Line 27 Chemical (641) decrease in expense attributed to change in disinfection process, resulting in a reduced dosage of silicate and lime. Purchased 2 year supply of fluoride in 2000.

Maintenance of Pumping Equipment - Line 25 increase due to cleaning of Well 7.

Storage Facilities Expense - Line 35 (661) increase due to painting of Elm Street reservoir.

Maintenance of Transmission and Distribution Mains - Line 44 (673) increase due to system enhancements to eliminate deadends, water mains in sanitary sewer manholes and system improvements with street reconstruction projects.

Maintenance of Services - Line 46 (975) Increase due to extensive street reconstruction projects for 2001. Service lateral replacements increased.

Maintenance of Meters - Line 47 (676) decrease in payroll attributable to staff reduction.

Maintenance of Hydrants - Line 48 (677) staff allocation directed to maintenance of mains and services due to street reconstruction projects.

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### Water Utility Plant in Service (Page W-08)

Communication Equipment (397) - Retired old telemetry system, which had not been fully depreciated, resulting in a loss of \$66,670.67. This will be amortized over a five year period per letter from James Lukow, PSC, dated February 21, 2002.

Communication Equipment (397) - Installed a new telemetry system with security features at all remote sites and water treatment facility.

Wells and Springs (314) - New supply well put into service.

Structures and Improvements (321) - \$105,185 addition for building for new supply well 11.

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### Accumulated Provision for Depreciation - Water (Page W-10)

Communication Equipment - Telemetry system was retired prior to being fully depreciated. Loss will be amortized over 5 years per letter from James Lukow, PSC, dated February 21, 2002.

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### Sources of Water Supply - Ground Waters (Page W-13)

Well 8 (Woods Place) abandoned in 2001.

Well 11 construction completed October, 2001. Not put into service until January, 2002.

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### Pumping & Power Equipment (Page W-15)

Well 4 pump abandoned in 2000 and Well 8 pump abandoned in 2001.

Well 11 construction completed October, 2001, put into service January, 2002

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

14 inch distribution metal main consists of 11,211 ft. of galvanized adn  
72,985 ft of cast iron.

Mains are assessed against the abutting property owners on a per foot  
frontage basis, less costs of oversized mains, hydrants and leads.

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### Water Services (Page W-18)

Property owners are charged \$215.00 for new 1" services. Services over 1:  
are charged to property woners based on time and materials.

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### Meters (Page W-19)

Meter testing - 6 inch meters - testing is not being done annually due to  
staff time allocation and the fact that meters typically test well based on  
previous year's testing.

Variance of 81 meters due to variances found during the change to a new  
billing system.

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### Hydrants and Distribution System Valves (Page W-20)

Low number of valves exercised is due to lack of manpower. Our valves do  
not have a history of failure and staff finds that exercising is not  
warranted.

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